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September 24, 2008

HAND DELIVERY

Ernest Johnson, Director
Utilities Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

Re: Little Park Water Company; Docket No. W-02192A-07-0326; Decision No. 70208,
dated March 20, 2008: Response to Staff Report.

Dear Mr. Johnson:

On September 17, 2008 you issued a Staff Report in the subject Docket with your recommendations in this matter. The Company concurs with your recommendations, including your opinion that an evidentiary hearing is not needed on this matter.

In the event you have any questions regarding this matter, please do not hesitate to contact the undersigned.

Sincerely,

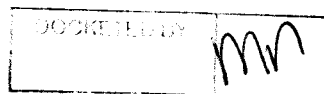
Richard L. Sallquist

cc: Docket Control (15 copies)
Hearing Division
Legal Division
Utilities Division
Steve Gudovic

Arizona Corporation Commission

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